## AMENDMENTS TO THE CLAIMS

Following is a listing of all claims in the present application, which listing supersedes all previously presented claims:

## Listing of the Claims

1-19. (Canceled).

## 20. (Currently Amended) A MOS transistor, comprising:

a T-shaped gate electrode disposed on a semiconductor substrate, the T-shaped gate electrode having a wide portion and a narrow portion, the narrow portion disposed between the wide portion and the semiconductor substrate, so as to have an undercut region adjacent to the narrow portion;

an L-shaped lower spacer covering a top surface of the semiconductor substrate at both sides of the T-shaped gate electrode and covering sides of the wide portion of the T-shaped gate electrode, the L-shaped lower spacer having a first element disposed substantially perpendicular to the semiconductor substrate, and having a second element, having substantially the same thickness as the first element, disposed substantially parallel to the semiconductor substrate, the second element extending from the first element laterally away from the T-shaped gate electrode, and a third element substantially parallel to the semiconductor substrate extending from a bottom of the first element into the undercut region, wherein the first element and the second element intersect to define a substantially 90 degree angle in an outer surface of the L-shaped lower spacer;

a low-concentration impurity region formed in the semiconductor substrate at both sides of the T-shaped gate electrode substantially under the first and third elements;

a high-concentration impurity region formed in the semiconductor substrate next to the L-shaped lower spacer; and

a mid-concentration impurity region disposed between the high- and low-concentration impurity regions, substantially under the second element.

21. (Currently Amended) The MOS transistor as claimed in claim 20, wherein the T-shaped gate electrode comprises:

lower and upper conductive layer patterns that are sequentially stacked, wherein the upper conductive layer pattern is wider than the lower conductive layer pattern to define the undercut region.

- 22. (Canceled).
- 23. (Original) The MOS transistor as claimed in claim 21, wherein the lower and upper conductive layer patterns are made of materials having an etch selectivity with respect to each other.
- 24. (Original) The MOS transistor as claimed in claim 21, wherein the lower conductive layer pattern is made of silicon germanium or nitride titanium.
- 25. (Original) The MOS transistor as claimed in claim 21, wherein the upper conductive layer pattern is made of polysilicon or tungsten.
  - 26. (Currently Amended) A MOS transistor, comprising:

a T-shaped gate electrode disposed on a semiconductor substrate, the T-shaped gate electrode having a wide portion and a narrow portion, the narrow portion disposed between the wide portion and the semiconductor substrate, so as to have an undercut region adjacent

to the narrow portion;

an L-shaped lower spacer covering a top surface of the semiconductor substrate at both sides of the T-shaped gate electrode and covering sides of the wide portion of the T-shaped gate electrode, the L-shaped lower spacer having a first element disposed substantially perpendicular to the semiconductor substrate, and having a second element, having substantially the same thickness as the first element, disposed substantially parallel to the semiconductor substrate, the second element extending from the first element laterally away from the T-shaped gate electrode, and a third element substantially parallel to the semiconductor substrate extending from a bottom of the first element into the undercut region, wherein the first element and the second element intersect to define a substantially 90 degree angle in an outer surface of the L-shaped lower spacer;

a low-concentration impurity region formed in the semiconductor substrate at both sides of the T-shaped gate electrode substantially under the first and third elements;

a high-concentration impurity region formed in the semiconductor substrate next to the L-shaped lower spacer;

a mid-concentration impurity region disposed between the high- and lowconcentration impurity regions, substantially under the second element, and

a surface insulating layer intervened between the narrow portion of the gate electrode and the  $\underline{L}$ -shaped lower spacer.

27-30. (Canceled).

31. (Previously Presented) The MOS transistor as claimed in claim 26, wherein the surface insulating layer partially, but not completely, fills the undercut region and the L-shaped lower spacer completely fills the remainder of the undercut region.

- 32. (Previously Presented) The MOS transistor as claimed in claim 20, wherein a width of the first element, which is measured beside the T-shaped gate electrode, is substantially equal to a thickness of the second element, which is measured on the mid-concentration impurity region.
- 33. (Previously Presented) The MOS transistor as claimed in claim 26, wherein a width of the first element, which is measured beside the T-shaped gate electrode, is substantially equal to a thickness of the second element, which is measured on the mid-concentration impurity region.
- 34. (New) The MOS transistor as claimed in claim 26, wherein the surface insulating layer is an insulating layer having an etch selectivity with the L-spaced spacer.
- 35. (New) The MOS transistor as claimed in claim 34, wherein the surface insulating layer is a thermal oxide and the L-shaped spacer is at least one of nitride, oxynitride, and polysilicon.
- 36. (New) The MOS transistor as claimed in claim 20, further comprising a surface insulating layer between the gate electrode and the L-shaped spacer.
- 37. (New) The MOS transistor as claimed in claim 36, wherein the surface insulating layer partially, but not completely, fills the undercut region and the third element of the L-shaped spacer completely fills the remainder of the undercut region.

- 38. (New) The MOS transistor as claimed in claim 36, wherein the surface insulating layer is an insulating layer having an etch selectivity with the L-shaped spacer.
- 39. (New) The MOS transistor as claimed in claim 38, wherein the surface insulating layer is a thermal oxide and the L-shaped spacer is at least one of nitride, oxynitride, and polysilicon.

## 40. (New) A MOS transistor comprising:

a T-shaped gate electrode on a semiconductor substrate, the T-shaped gate electrode having a narrow portion and a wide portion, which are stacked sequentially, to define an undercut region between the wide portion and the semiconductor substrate;

an L-shaped spacer locally at both sides of the T-shaped gate electrode, the L-shaped spaced having a first element substantially perpendicular to the semiconductor substrate, a second element extending away from a bottom of the first element, substantially parallel to the semiconductor substrate, and having substantially the same thickness as the first element, and a third element extending from the bottom of the first element, substantially parallel to the semiconductor substrate to partially fill the undercut region; and

a surface insulating layer between the gate electrode and the L-shaped spacer to fill the remainder of the undercut region,

wherein the surface insulating layer is an insulating layer having an etch selectivity with the L-spaced spacer.

41. (New) The MOS transistor as claimed in claim 40, wherein the surface insulating layer is a thermal oxide and the L-shaped spacer is at least one of nitride, oxynitride, and polysilicon.